

**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

No.MA1/4(13)/2019-20-AD

O/o the VC &MD, RTC HOUSE,  
Accounts Wing, Dt. 02.03.2020.

**Accounts Circular No.10/ 2019-20, Dated 02.03.2020.**

Sub:- Accounts –Allotment of New Account Heads for RFID TIMS Cash Less Transactions-Reg.,  
Ref:- Lr.No CIS(39)/2017-18/AD, dated 15.04.2019.

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With reference to the above subject, the new account heads are allotted for implementation of RFID TIMS for cash less transaction as follows

S.No	Account Head	Nomenclature
1	<b>0650</b>	RFID Card Deposits
2	<b>0651</b>	RFID Card Top Ups
3	<b>0828</b>	C/L- RFID Cards Supplier
4	<b>2150</b>	INV-RFID Cards
5	<b>6504</b>	Cost of RFID Cards
6	<b>8554</b>	RFID Card Sales

1. When an RFID card is purchased AH 0650 is to be credited and when the refund is made to the customer upon surrender of the card, then AH 0650 is to be debited.
2. When an RFID card is topped up AH 0651 is to be credited and when sales are made AH 0651 is to be debited and AH 8554 is to be credited, to account the sales amount.
3. When top up amount is refunded, AH 0651 is to be debited
4. AH 0828 will reflect the amount payable to the RFID card supplier and cleared by payment.
5. When RFID cards are purchased AH 0828 is to be credited and AH 2150 is to be debited.
6. When RFID cards are drawn by the depots from stores, the AH 6504 is to be debited.

RFID cards when submitted for refunds, it is to be strictly verified with the Authentication (Photo, Adahar card) which were submitted at the time of allotment to the customers.

**All the Dy.CAOs / AOs are advised to implement the above account heads w.e.f., 01.02.2020**

  
FA & CAO

To  
All the Dy.CAOs/AOs  
APSRTC.

Copy to CM(F&A), Resident Senior Audit Officer, RTC House, Vijayawada for information.

Copy to All DMs, ATMs of the corporation for N/A.

Copy to COS/HO and COS/Zones for information.